IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 10TH DECEMBER 2007 / 19TH AGRAHAYANA 1929

W.P(C).No. 36081 of 2007(U)

PETITIONER:

SUNIL DUTT, PROPRIETOR, SANDHYA LIGHTS,
2/542, BEGUM BAGH, ALIGARH, UTTAR PRADESH.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.MAHESH V.MENON

RESPONDENTS:
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1. **INTELLIGENCE INSPECTOR, SQUAD NO.II,**
   DEPARTMENT OF COMMERCIAL TAXES,
   THRISSUR.

2. **STATE OF KERALA,**
   REPRESENTED BY SECRETARY TO GOVERNMENT,
   KERALA GOVERNMENT SECRETARIAT,
   THIRUVANANTHAPURAM.

BY GOVT. PLEADER, SRI.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 10/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 36081 OF 2007 U

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Dated this the 10th December, 2007

J U D G M E N T

Petitioner is not a registered dealer. Petitioner had consigned certain electrical goods to Kerala and the goods were detained at the check post under Ext. P3. The present complaint of the petitioner is that in view of the detention and other complications, the consignee is not willing to get the goods released. In view of this the petitioner expressed his willingness to deposit the security amount and to get the goods released, which has not been allowed by the respondents. It is in these circumstances the petitioner has filed this writ petition.

2. The Govt. Pleader submits that notice was issued to the consignee and that he has not turned up for getting the goods released subject to the conditions in Ext. P3 notice.

3. Having heard both sides I am inclined to think that the goods can be released to the petitioner on his deposit the security

amount that is demanded in Ext. P3, subject to adjudication as provided in the KVAT Act.

4. Accordingly, the writ petition is disposed of directing the 1st respondent to release the goods detained to the petitioner on his petitioner depositing security for the amount that is mentioned in Ext. P3. It is ordered that adjudication will be held and thereafter depending upon the outcome of adjudication, the amount deposited by the petitioner will be appropriated or refunded.

5. The adjudication shall be completed within four weeks of receipt of a copy of this judgment.

ANTONY DOMINIC
JUDGE

jan/-